

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
:
MOTORS LIQUIDATION COMPANY, et al., : **09-50026 (REG)**
f/k/a General Motors Corp., et al. :
:
Debtors. : **(Jointly Administered)**
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SUPPLEMENTAL ORDER GRANTING
DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(Tax Claims Assumed by General Motors, LLC)

Upon the thirty-eighth omnibus objection to expunge certain tax claims, dated July 2, 2010 (the “**Thirty-Eighth Omnibus Objection to Claims**”),¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) [Docket No. 4180], seeking entry of an order disallowing and expunging the Tax Claims on the grounds that each Tax Claim is for a tax obligation for which the Debtors have no liability, all as more fully described in the Thirty-Eighth Omnibus Objection to Claims; and due and proper notice of the Thirty-Eighth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and responses to the Thirty-Eighth Omnibus Objection

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Thirty-Eighth Omnibus Objection to Claims.

to Claims having been filed by the City of New York Department of Finance [informal response] with respect to Proof of Claim No. 1144 (the “**NYC Claim**”) and the State of New York Department of Labor [Docket No. 6427] with respect to Proof of Claim No. 65969 (the “**NYS Claim**”); and a hearing having been held on August 6, 2010 at 9:45 a.m. at which the Court entered the Order Granting the Debtors’ Thirty-Eighth Omnibus Objection to Claims [Docket No. 6638], disallowing and expunging all claims listed on Exhibit “A” annexed to the Thirty-Eighth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” except with respect to the NYC Claim and the NYS Claim; and the Thirty-Eighth Omnibus Objection to Claims having been ultimately adjourned with respect to the NYC Claim and the NYS Claim to the hearing on November 9, 2010 at 9:45 a.m.; and the NYC Claim and the NYS Claim having been withdrawn by the respective parties [Docket Nos. 7649 and 6860, respectively]; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Thirty-Eighth Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading “*Claim Withdrawn*” as those claims have been withdrawn by the corresponding claimant thereby resolving all remaining claims under the Thirty-Eighth Omnibus Objection to Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
November 16, 2010

s/ Robert E. Gerber
United States Bankruptcy Judge